

Revenues and Expenditures for Public Elementary and Secondary Education: FY 18

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FINANCE TABLES August 2020

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U.S. DEPARTMENT OF EDUCATION

This set of tables introduces new data for national and state-level public elementary and secondary revenues and expenditures for fiscal year (FY) 2018. Specifically, this report includes the following school finance data

- revenue and expenditure totals;
- revenues by source;
- expenditures by function and object;
- current expenditures;¹ and
- current expenditures per pupil.

The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

The finance data used in this report are from the National Public Education Financial Survey (NPEFS), a component of the Common Core of Data (CCD). The

CCD is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States.

State education agencies (SEAs) in each of the 50 states, the District of Columbia, and the 5 other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands report these data annually to NCES.

While the tables in this report include data for all NPEFS respondents, the figures and selected findings are limited to the 50 states and the District of Columbia.

The tables in this report present descriptive information on the revenues and expenditures for FY 18. The tables and figures chosen for this report demonstrate the range of information available when using NPEFS. They do not represent all of the data and are not meant to emphasize any particular issue.

Whenever comparisons were made between FY 17 and FY 18 data, the

FY 17 data were obtained from the NPEFS FY 17 final (version 2a). Updated tables for FY 17 can be found online at https://nces.ed.gov/ccd/data_tables.asp.

RELATED NCES REPORTS

Revenues and Expenditures for Public Elementary and Secondary Education: FY 17 (NCES 2020-301). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2020301>

Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 17 (NCES 2020-303). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2020303>

DATA

The tables present data from the FY 18 NPEFS provisional (version 1a) data file and the FY 17 NPEFS final (version 2a) data file. The membership data used in this report come from the State Nonfiscal Survey, school year 2017–18 version 1a and 2016–17 version 1a.

SEAs report data for CCD surveys annually to NCES. The U.S.

Census Bureau conducts the data collection for the finance surveys on behalf of NCES. NCES collects data for all three CCD nonfiscal universe surveys through the *EDFacts* submission system. SEAs participate in CCD voluntarily, following standard definitions for the data items they report.

The NPEFS instructions ask SEAs to report revenues and expenditures covering prekindergarten through high school public education in regular, special, and vocational schools; charter schools; and state-run education programs (such as special education schools or education programs for incarcerated youth).

For definitions of finance terms and more information about the methodology used in these surveys, see the following report:

Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2017–18 (Fiscal Year 2018).

<https://nces.ed.gov/ccd/files.asp>.

The 50 states and the District of Columbia reported \$734.2 billion in revenues collected for public elementary and secondary education in FY 18 (table 1). State and local governments provided \$676.9 billion, or 92.2 percent of all revenues. The federal

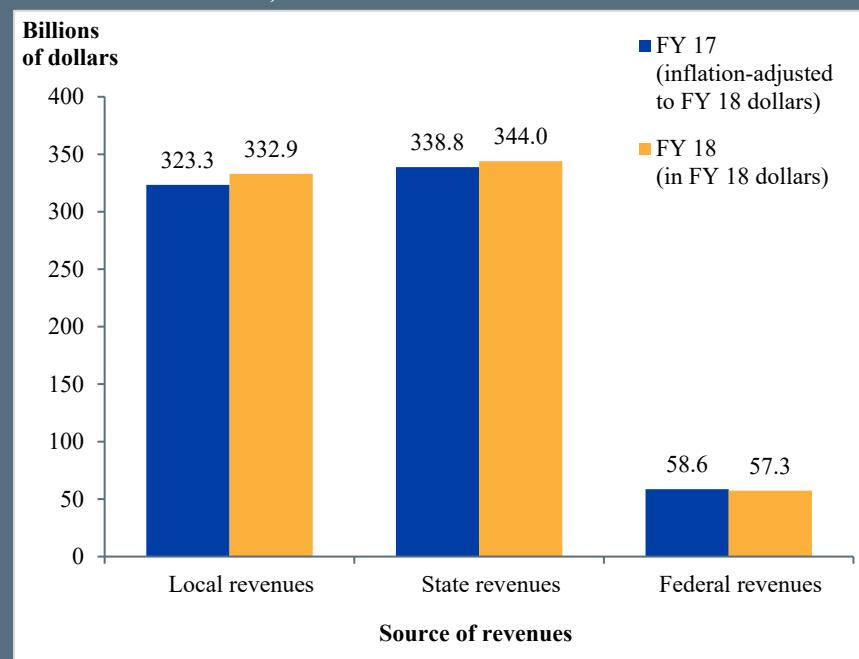
government contributed \$57.3 billion, or 7.8 percent of all revenues (derived from table 1). Total revenues increased by 1.9 percent (from \$720.7 to \$734.2 billion) from FY 17 to FY 18, local revenues increased by 3.0 percent (from \$323.3 to \$332.9 billion), state revenues increased by 1.5 percent (from \$338.8 to \$344.0 billion), and federal revenues decreased 2.1 percent (from \$58.6 to \$57.3 billion) (tables 1 and 9, after adjusting for inflation)² (Figure 1).

Total revenues per pupil averaged \$14,518 on a national basis in FY 18 (table 2). This is an increase of 1.7 percent between FY 17 and FY 18, and follows an increase of 1.9 percent from FY 16 to FY 17 (table 2, after adjusting for inflation). The percentage change in revenues per pupil from FY 17 to FY 18 ranged from 13.0 percent in Hawaii to -7.9 percent in Wyoming. Total revenues per pupil increased in 33 states between FY 17 and FY 18. Total revenues per pupil decreased in 16 states and the District of Columbia between FY 17 and FY 18.

Current expenditures for public elementary and secondary education across the nation increased by 1.1 percent between FY 17 and FY 18 (from \$633.3 to \$640.0 billion, tables 3 and 9, after adjusting for inflation), after increasing 2.0 percent between FY 16 and FY 17.

Within that increase, expenditures for instruction also increased by 1.0 percent between FY 17 and FY 18 (from \$384.5 to \$388.2 billion);

Figure 1. Source of revenues for public elementary and secondary education for the United States (in billions of dollars): FY 17 and FY 18

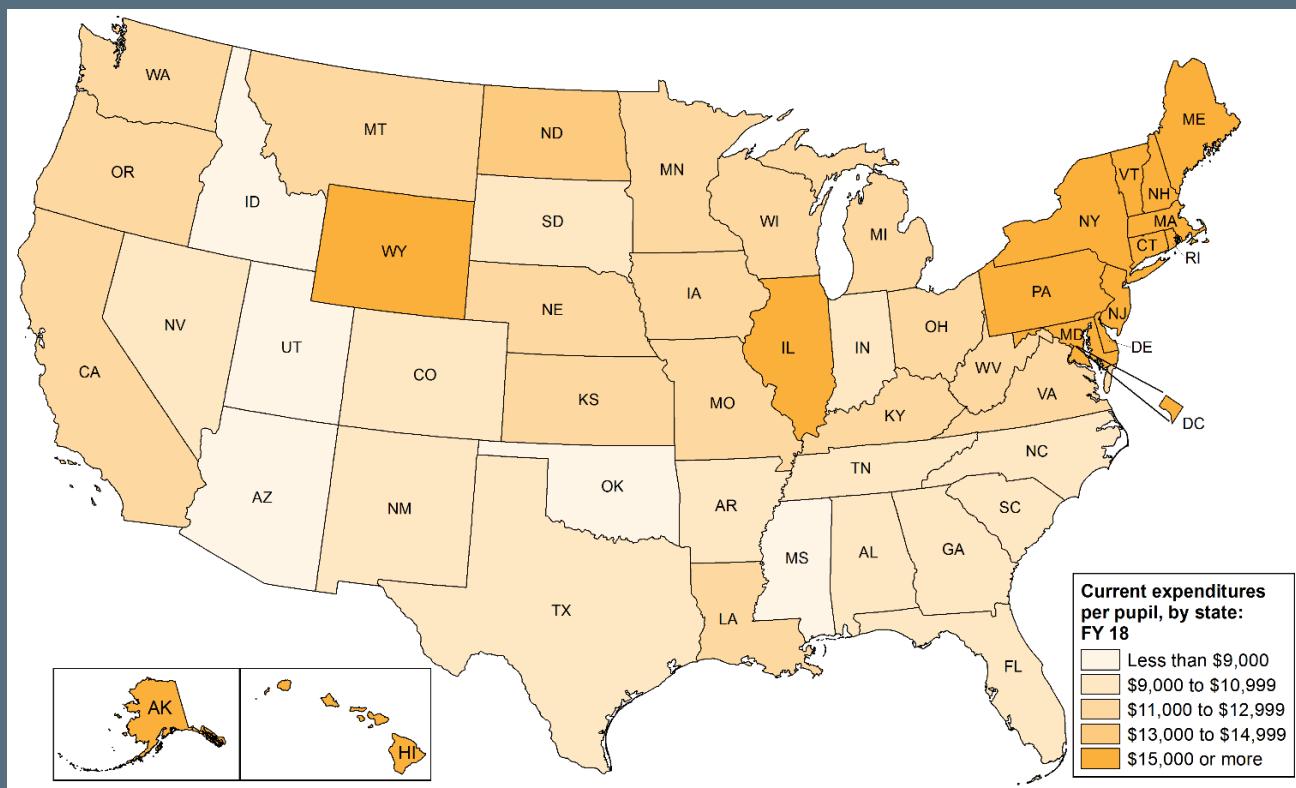


¹ Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

NOTE: Data include the 50 states and the District of Columbia. Data have been adjusted to FY 18 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 17, Final Version 2a; and FY 18, Provisional Version 1a; and *Digest of Education Statistics 2018*, retrieved January 30, 2020, from https://nces.ed.gov/programs/digest/d18/tables/dt18_106.70.asp.

Figure 2. Current expenditures per pupil for public elementary and secondary education, by state: FY 18



NOTE: These data are not adjusted for geographic cost differences. Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the Nonfiscal public release file only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that include prekindergarten programs in the NPEFS data collection.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “National Public Education Financial Survey (NPEFS),” FY 18, Provisional Version 1a and “State Nonfiscal Survey of Public Elementary/Secondary Education,” school year 2017–18, Provisional Version 1a.

and student support expenditures increased by 3.3 percent in FY 18 compared to FY 17 (from \$36.8 to \$38.0 billion) (table 9, after adjusting for inflation).

Current expenditures per pupil³ on a national basis remained relatively level at \$12,654 in FY 18, which is an increase of 0.9 percent from FY 17, following an increase of 1.7 percent between FY 16 and FY 17 (tables 4, 5, and 9, after adjusting for inflation). Current expenditures

per pupil ranged from \$7,576 in Utah to \$23,686 in New York. In addition to New York, current expenditures per pupil were among the five highest in the District of Columbia (\$23,155), New Jersey (\$20,316), Vermont (\$20,149), and Connecticut (\$20,147) (table 4 and **Figure 2**). In addition to Utah, current expenditures per pupil were among the five lowest in Idaho (\$7,846), Oklahoma (\$8,174), Arizona (\$8,373), and Mississippi (\$8,909).

Increases in current expenditures per pupil from FY 17 to FY 18 were among the five highest in Kentucky⁴ (7.5 percent), Washington (6.1 percent), Kansas (4.1 percent), Hawaii (4.1 percent), and Oregon (3.5 percent). Decreases in current expenditures per pupil between FY 17 and FY 18 were among the five largest in Wyoming (-4.4 percent), West Virginia (-3.6 percent), Nevada (-3.1 percent), Alaska (-2.8 percent), and Montana (-2.4

percent) (table 5, after adjusting for inflation).

In FY 18, salaries and wages (\$358.1 billion) in conjunction with employee benefits (\$153.5 billion) accounted for 79.9 percent (\$511.5 billion) of current expenditures for public elementary and secondary education (derived from table 6 and **Figure 3**). Expenditures for instruction and instructional staff support services comprised 65.4 percent (\$418.8 billion) of total current expenditures (derived from table 6).⁵

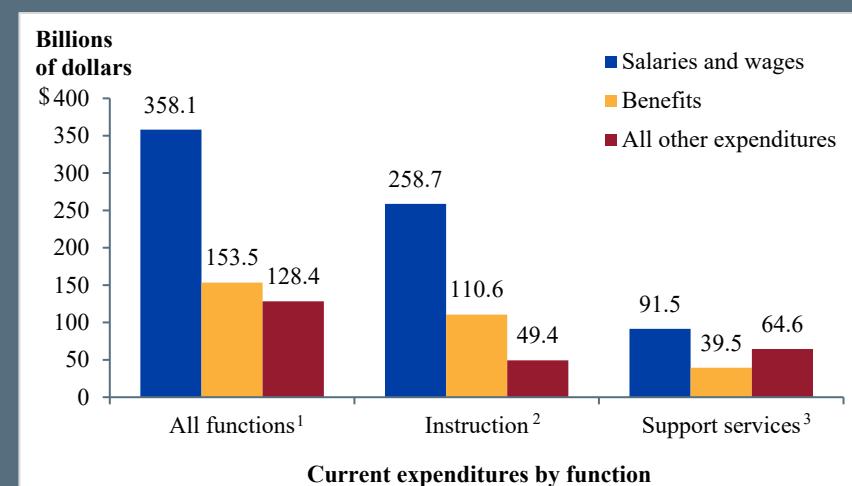
Total expenditures increased by 1.7 percent (from \$722.8 to \$734.9 billion) between FY 17 and FY 18 (tables 7 and 9, after adjusting for inflation). Of the \$734.9 billion in total expenditures, 87.1 percent are current expenditures, 9.2 percent are capital outlay expenditures, 2.6 percent are interest on debt, and 1.1 percent are expenditures for other programs (derived from table 7 and **Figure 4**).

Current expenditures from federal Title I grants for economically disadvantaged students⁶ (including carryover expenditures) accounted for \$14.8 billion, or 2.3 percent of current expenditures for public elementary and secondary education at the national level in FY 18 (derived from table 8). Title I expenditures per pupil averaged \$293 on a national level and ranged from \$135 in Utah to \$444 in the District of Columbia.⁷

REFERENCES

Agency Information Collection Activities; Submission to the Office

Figure 3. Salaries and wages, employee benefits, and other expenditures, by function for the United States (in billions of dollars): FY 18



¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Total current expenditures for all functions is the sum of total instruction and instruction-related current expenditures, total support services current expenditures, and total current expenditures for all other functions.

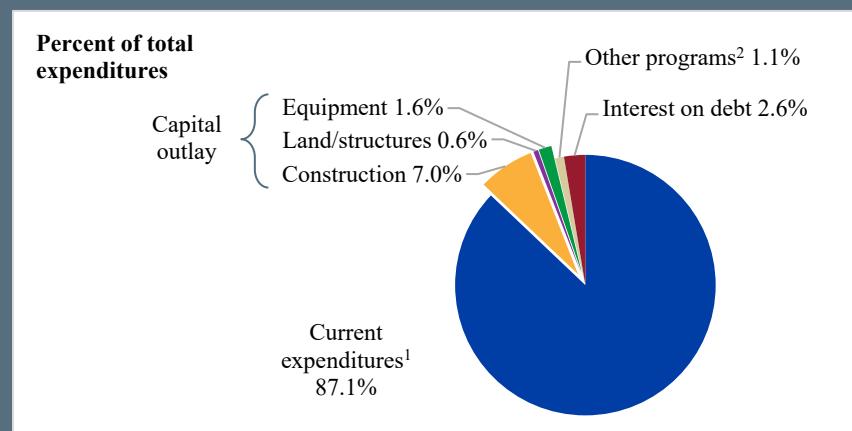
² Includes instruction and instructional staff support services current expenditures.

³ Includes student support services, operation and maintenance of plant, student transportation, general administration, school administration, and other support services.

NOTE: Data include the 50 states and the District of Columbia. All other expenditures include expenditures other than salaries and wages and employee benefits (e.g., purchased services and supplies, etc.). Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 18 Provisional Version 1a.

Figure 4. Percentage distribution of total expenditures for public elementary and secondary education and other related programs in the United States, by source: FY 18



¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

² Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education.

NOTE: Data include the 50 states and the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 18 Provisional Version 1a.

of Management and Budget for Review and Approval; Comment Request; NPEFS 2016–2018: Common Core of Data (CCD) National Public Education Financial Survey, 81 Fed. Reg. 90342 (Dec. 14, 2016). Retrieved May 7, 2019, from <https://www.federalregister.gov/d/2016-29924>.

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ENDNOTES

¹ Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across time. Current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Current expenditures are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly, both across and within states.

² Whenever comparisons were made between FY 17 and FY 18 data, the FY 17 data were adjusted to FY 18 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) published by the

U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For comparability to fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). See *Digest of Education Statistics 2018*, Table 106.70. Retrieved January 30, 2020, from https://nces.ed.gov/programs/digest/d18/tables/dt18_106.70.asp. The FY 17 amount adjusted to FY 18 dollars is equal to the FY 17 amount multiplied by the 2017–18 CPI (248.126) and then divided by the 2016–17 CPI (242.656).

³ The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/ Secondary Education. The FY 18 NPEFS data file includes total student membership reported on the school year 2017–18 State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data exclude prekindergarten programs, total membership on the NPEFS data file also excludes prekindergarten membership. As part of the FY 18 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student

membership variable excludes prekindergarten membership. Illinois indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership.

California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/ Secondary Education. For California, the data in the Nonfiscal public release file only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that include prekindergarten programs in the NPEFS data collection.

⁴ In FY 18, Kentucky implemented Statement No. 75 of the Governmental Accounting Standards Board, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,” which resulted in an increase in reported employee benefits.

⁵ Expenditures for instruction and instructional staff support services include expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. The instruction and instruction-related expenditures category is more expansive than only instruction expenditures. Specifically, the instruction and instruction-related expenditures category includes salaries and

benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students, but outside the classroom), and supplies and purchased services related to those activities.

⁶ FY 2017 Department of Education funds are available for spending by school districts beginning with the 2017–18 school year. Title I grants data are from *Digest of Education Statistics 2018*, retrieved January 30, 2020, from https://nces.ed.gov/programs/digest/d18/tables/dt18_401.60.asp. The report presents the calculated allocation amounts as published by the Department of Education for the following formula grant programs: Grants to Local Education Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants), School Turnaround, Migrant Education, and Neglected and Delinquent Children. Allocations were made in FY 17 and became available for use in the 2017–18 school year. Actual amounts received by local education agencies (LEAs) may be smaller than those presented due to state-level adjustments to federal Title I allocations and permitted state reservations for administration and school improvement activities.

⁷ Title I expenditures are reported by states on NPEFS as either current year or carryover expenditures. A provision in the Title I statute allows LEAs to carry over a portion of the funds allocated to be spent in future fiscal years; however, some states did not

separate carryover expenditures from current year expenditures in their NPEFS reporting. As a result, current year expenditures may exceed the total allocation amount for a particular state.

LEAs may also receive Title I funding through competitive grant programs. Title I expenditures reported on NPEFS include all expenditures for Title I programs, including both formula and competitive grants. While these programs account for a small proportion of total Title I funds, the inclusion of these programs may cause expenditures to exceed the total allocation amount for a particular state.

The law does not stipulate how Title I funds are to be spent. Many Title I funds are used to support schoolwide programs, such as extended-day kindergarten programs; learning laboratories in mathematics, science, and computers; special afterschool and summer programs to extend and reinforce the regular school curriculum; and other services to extend and accelerate academic progress. Thus, Title I expenditures per pupil are calculated by dividing the total of current year and carryover expenditures by membership, which includes both Title I eligible students and noneligible students.

For more information on the distribution of Title I funds, see <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2019016>.

National Center for Education Statistics

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2018

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal	Total	Total current ²	Capital outlay ³	Other ⁴
United States⁵	\$734,244,219	\$332,947,089	\$343,952,213	\$57,344,917	\$734,876,044 ^{6,7}	\$639,951,946 ⁶	\$67,346,066 ^{6,7}	\$27,578,033 ⁷
Alabama	8,012,258	2,693,005	4,432,977	886,276	8,172,504	7,214,075	651,333	307,097
Alaska	2,529,601	548,877	1,579,483	401,241	2,531,430	2,355,261	134,121	42,048
Arizona	10,634,430	4,298,808	5,013,107	1,322,515	10,918,957 ⁶	9,182,464	1,390,206 ⁶	346,287
Arkansas	5,750,621	2,143,042	2,987,155	620,424	5,807,398	5,044,098	588,797	174,503
California	91,630,317	32,178,580	51,776,084	7,675,653	92,975,246 ⁶	79,838,726 ⁶	9,141,655	3,994,866
Colorado	11,208,343	5,825,511	4,679,047	703,786	11,786,908	9,319,502	1,842,885	624,521
Connecticut	11,518,273	6,442,192	4,582,061	494,020	11,522,173 ⁷	10,703,917	562,897 ⁷	255,359 ⁷
Delaware	2,221,082	694,416	1,344,579	182,086	2,297,343	2,082,803	135,778	78,762
District of Columbia	2,550,537	2,342,221	†	208,316	2,626,484	2,021,822	441,371	163,291
Florida	30,117,218	14,872,071	11,812,824	3,432,323	30,925,476 ⁶	27,371,046 ⁶	2,329,903	1,224,527
Georgia	21,484,070	9,544,980	10,051,396	1,887,694	21,331,281 ⁶	19,030,988 ⁶	2,006,623	293,669
Hawaii	3,272,179	60,790	2,940,902	270,486	3,070,858	2,756,317	297,171	17,370
Idaho	2,730,604	645,967	1,821,653	262,984	2,705,905 ⁶	2,363,037 ⁶	275,144	67,723
Illinois	37,297,193	20,003,732	14,980,808	2,312,653	35,401,894 ⁶	31,848,886 ⁶	2,346,501	1,206,506
Indiana	13,274,778	3,964,904	8,290,422	1,019,452	12,179,743 ⁶	10,576,789 ⁶	1,140,702	462,252
Iowa	7,049,052	2,787,826	3,753,093	508,133	6,966,571	6,000,945	810,303	155,323
Kansas	6,726,852	1,848,288	4,354,850	523,714	6,648,092	5,515,083	879,323	253,686
Kentucky	8,458,983	2,781,578	4,759,331	918,073	8,540,572	7,546,109	728,602	265,861
Louisiana	9,133,401	4,039,801	3,940,151	1,153,448	9,036,863 ⁶	8,321,373 ⁶	584,276	131,214
Maine	2,891,163	1,561,057	1,138,695	191,411	2,953,371	2,719,621	158,999	74,751
Maryland	15,984,598	8,374,788	6,759,921	849,889	15,351,665 ⁶	13,543,614 ⁶	1,582,159	225,893
Massachusetts	18,325,196	10,329,326	7,099,929	895,941	18,530,322	17,682,658	528,218	319,446
Michigan	20,921,364	6,551,179	12,619,414	1,750,770	20,443,704	17,723,898	1,629,252	1,090,554
Minnesota	13,644,405	3,814,731	9,080,532	749,142	14,571,373 ⁶	11,424,355 ⁶	2,210,956	936,062
Mississippi	4,775,374	1,708,484	2,408,234	658,656	4,647,766	4,261,381	296,055	90,330
Missouri	11,808,339	7,054,793	3,812,028	941,517	11,516,658	10,101,337	909,486	505,836
Montana	1,929,334	847,035	837,351	244,948	2,067,731	1,720,717	294,918	52,096
Nebraska	4,632,500	2,786,803	1,502,038	343,659	4,745,649	4,148,386	489,729	107,534
Nevada	5,208,133	2,909,365	1,854,967	443,800	5,309,551	4,391,673	723,475	194,402
New Hampshire	3,195,008	2,025,033	1,000,779	169,195	3,192,776	2,976,514	165,108	51,155
New Jersey	31,478,321	16,557,282	13,626,606	1,294,433	30,784,568	28,607,598	1,211,240	965,730
New Mexico	4,035,432	734,930	2,760,377	540,125	3,850,923	3,330,970	517,926	2,027
New York	72,370,750	40,628,639	28,650,745	3,091,366	69,151,396	62,984,846	3,042,113	3,124,437
North Carolina	15,106,896	4,076,073	9,386,659	1,644,164	15,753,986	14,412,683	1,244,045	97,258
North Dakota	1,802,784	618,447	1,012,632	171,704	1,826,917	1,542,633	235,221	49,062

See notes at end of table.

National Center for Education Statistics

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2018—Continued

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal	Total	Total current ²	Capital outlay ³	Other ⁴
Ohio	25,419,736	12,889,733	10,702,271	1,827,732	25,025,023	21,975,446	1,967,395	1,082,183
Oklahoma	6,572,438	2,782,844	3,082,304	707,290	6,505,640	5,681,424	714,476	109,739
Oregon	8,489,845	3,428,737	4,483,314	577,793	8,430,770	6,911,762	1,060,419	458,590
Pennsylvania	32,332,500	17,751,468	12,334,074	2,246,957	31,818,793	28,279,577	2,018,606	1,520,611
Rhode Island	2,620,838	1,307,443	1,127,639	185,757	2,647,606	2,423,529	131,978	92,099
South Carolina	10,497,277	4,435,456	5,145,310	916,511	10,174,742	8,322,870	1,443,894	407,979
South Dakota	1,655,437	855,075	571,135	229,226	1,669,826	1,414,542	214,450	40,834
Tennessee	10,579,176	4,460,850	4,951,892	1,166,434	10,877,749	9,618,295	939,157	320,297
Texas	63,244,529	32,928,957	23,646,519	6,669,053	66,271,351	52,233,513	10,150,461	3,887,376
Utah	6,075,051	2,219,466	3,400,480	455,106	6,279,911	5,062,984	1,000,798	216,129
Vermont	1,779,236	65,794	1,600,270	113,172	1,869,464	1,773,661	74,487	21,316
Virginia	17,041,255	9,146,494	6,795,006	1,099,755	17,162,147	15,786,284	1,198,552	177,312
Washington	17,043,420	5,048,063	10,938,547	1,056,810	18,138,323 ⁶	14,418,081 ⁶	3,096,103	624,140
West Virginia	3,521,580	1,190,501	1,947,203	383,876	3,423,848	3,150,576	212,715	60,557
Wisconsin	11,841,411	5,472,219	5,540,206	828,985	12,707,694 ⁶	10,712,520 ⁶	1,395,080	600,095
Wyoming	1,821,103	669,431	1,035,210	116,463	1,729,104	1,520,759	201,004	7,341
Other jurisdictions								
American Samoa	72,136	205	8,514 ⁸	63,417	73,358	61,354	10,384	1,620
Guam	319,162	251,626	†	67,537	342,043	298,181	30,211	13,651
Commonwealth of the								
Northern Mariana Islands	93,296	780	50,691 ⁸	41,825	97,855 ⁶	92,550 ⁶	1,903	3,401
Puerto Rico	2,384,143	333	1,594,304 ⁸	789,506	2,401,794	2,312,618	24,077	65,099
U.S. Virgin Islands	206,416	167,166	†	39,250	169,524	168,300	0	1,224

† Not applicable.

¹ Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

² Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

³ Capital outlay includes expenditures on property and construction of facilities.

⁴ Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of preK–12 public education.

⁵ United States totals include the 50 states and the District of Columbia.

⁶ Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

⁷ Value contains imputation for missing data.

⁸ Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “National Public Education Financial Survey (NPEFS),” FY 18, Provisional Version 1a.

National Center for Education Statistics

Table 2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: FY 2016 through FY 2018

State or jurisdiction	State, local, and federal revenues per pupil ¹				
	FY 16 (inflation- adjusted to FY 18 dollars)	FY 17 (inflation- adjusted to FY 18 dollars)	Percentage change FY 16– FY 17	FY 18	Percentage change FY 17– FY 18
United States²	\$14,008	\$14,268	1.9	\$14,518	1.7
Alabama	10,622	10,829	2.0	10,792	-0.3
Alaska	19,631	19,323	-1.6	19,038	-1.5
Arizona	9,447	9,422	-0.3	9,697	2.9
Arkansas	11,391	11,645	2.2	11,592	-0.5
California	14,168	14,280	0.8	14,535	1.8
Colorado	11,857	11,977	1.0	12,313	2.8
Connecticut	22,644	22,135	-2.2	21,680	-2.1
Delaware	16,919	17,411	2.9	16,296	-6.4
District of Columbia	28,187	30,088	6.7	29,211	-2.9
Florida	10,416	10,458	0.4	10,633	1.7
Georgia	11,625	11,848	1.9	12,147	2.5
Hawaii	17,345	16,019	-7.6	18,095	13.0 ³
Idaho	8,632	8,860	2.6	9,066	2.3
Illinois	14,130	17,901	26.7	18,635	4.1
Indiana	12,373	11,645	-5.9	12,592	8.1 ⁴
Iowa	13,648	13,848	1.5	13,772	-0.6
Kansas	13,225	13,123	-0.8	13,533	3.1
Kentucky	11,580	11,635	0.5	12,422	6.8
Louisiana	12,939	12,776	-1.3	12,772	#
Maine	16,111	15,976	-0.8	16,020	0.3
Maryland	17,072	17,360	1.7	17,886	3.0
Massachusetts	19,404	19,532	0.7	18,994	-2.8
Michigan	13,446	13,488	0.3	13,797	2.3
Minnesota	15,331	15,475	0.9	15,418	-0.4
Mississippi	10,073	10,060	-0.1	9,984	-0.8
Missouri	12,629	12,835	1.6	12,899	0.5
Montana	12,766	12,863	0.8	12,907	0.3
Nebraska	14,339	14,320	-0.1	14,308	-0.1
Nevada	10,431	10,618	1.8	10,721	1.0
New Hampshire	17,445	17,707	1.5	17,806	0.6
New Jersey	21,932	22,017	0.4	22,355	1.5
New Mexico	12,369	12,236	-1.1	12,070	-1.4
New York	25,739	26,571	3.2	27,216	2.4
North Carolina	9,485	9,553	0.7	9,724	1.8
North Dakota	16,343	16,377	0.2	16,108	-1.6
Ohio	14,582	14,806	1.5	14,914	0.7
Oklahoma	9,424	9,374	-0.5	9,455	0.9
Oregon	13,328	13,581	1.9	14,620	7.7
Pennsylvania	18,125	18,559	2.4	18,724	0.9
Rhode Island	18,228	18,426	1.1	18,334	-0.5
South Carolina	12,878	13,249	2.9	13,501	1.9
South Dakota	11,339	11,853	4.5	12,011	1.3
Tennessee	9,975	10,288	3.1	10,558	2.6
Texas	11,580	11,446	-1.2	11,709	2.3
Utah	8,755	8,923	1.9	9,091	1.9

See notes at end of table.

National Center for Education Statistics

Table 2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: FY 2016 through FY 2018—Continued

State or jurisdiction	State, local, and federal revenues per pupil ¹				
	FY 16 (inflation- adjusted to FY 18 dollars)	FY 17 (inflation- adjusted to FY 18 dollars)	Percentage change FY 16– FY 17	FY 18	Percentage change FY 17– FY 18
Vermont	20,438	20,146	-1.4	20,212	0.3
Virginia	12,922	13,198	2.1	13,195	#
Washington	14,207	14,530	2.3	15,349	5.6
West Virginia	12,887	13,167	2.2	12,934	-1.8
Wisconsin	13,572	13,690	0.9	13,757	0.5
Wyoming	22,461	20,971	-6.6	19,320	-7.9
Other jurisdictions					
American Samoa	—	—	—	5,716	—
Guam	10,879	11,056	1.6	10,599	-4.1
Commonwealth of the Northern Mariana Islands	—	—	—	—	—
Puerto Rico	7,887	7,896	0.1	6,889	-12.8 ⁵
U.S. Virgin Islands	14,103	14,982	6.2	18,993	26.8 ⁵

— Not available. Data are missing for American Samoa and Commonwealth of the Northern Mariana Islands because the jurisdictions did not report student membership.

Rounds to zero.

¹ Per pupil revenues are calculated using student membership. The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 18, Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the Nonfiscal public release file only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that include prekindergarten programs in the NPEFS data collection.

² United States totals include the 50 states and the District of Columbia.

³ In FY 18, local sources of revenue for Hawaii increased due to an increase in proceeds from insurance settlements for facilities damages.

⁴ In FY 18, Indiana included state payments on behalf of local education agencies in state revenues, which contributed to the increase in the total state, local, and federal revenues per pupil.

⁵ Puerto Rico and the U.S. Virgin Islands experienced decreased enrollment due to Hurricanes Irma and Maria. Puerto Rico's state and federal revenue decreased at a rate greater than their decrease in enrollment, resulting in a 12.8 percent decrease in revenues per pupil. The U.S. Virgin Islands experienced an increase in federal revenue for hurricane relief efforts, resulting in a 26.8 percent increase in revenues per pupil.

NOTE: Data have been adjusted to FY 18 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 16, Final Version 2a; FY 17, Final Version 2a; and FY 18, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2017–18, Provisional Version 1a; and *Digest of Education Statistics 2018*, retrieved January 30, 2020, from https://nces.ed.gov/programs/digest/d18/tables/dt18_106.70.asp.

National Center for Education Statistics

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2018

State or jurisdiction	Total	Instruction	Current expenditures ¹ [in thousands of dollars]											
			Total support services	Student support services ³	Instructional staff support	Support services ²		General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁴
						Administration	Instruction							
United States ⁵	\$639,951,946 ⁶	\$388,218,590 ⁶	\$226,137,124 ⁶	\$38,001,389 ⁶	\$30,551,511 ⁶	\$12,536,329 ⁶	\$36,376,344 ⁶	\$59,378,275 ⁶	\$26,211,145 ⁶	\$23,082,130 ⁶	\$24,334,228 ⁶	\$1,262,004		
Alabama	7,214,075	4,106,915	2,625,468	461,565	293,856	186,394	450,505	685,536	379,183	168,430	481,692	0		
Alaska	2,355,261	1,261,661	1,006,985	181,229	190,825	34,556	145,396	280,580	81,786	92,612	76,728	9,887		
Arizona	9,182,464	4,949,281 ⁶	3,755,094 ⁶	707,526 ⁶	444,741 ⁶	189,743 ⁶	509,542 ⁶	1,106,893 ⁶	380,407 ⁶	416,242 ⁶	477,081	1,007		
Arkansas	5,044,098	2,838,865 ⁶	1,937,259 ⁶	273,399 ⁶	412,425 ⁶	127,248 ⁶	263,699 ⁶	513,553 ⁶	190,714 ⁶	156,221 ⁶	264,437 ⁶	3,537		
California	79,838,726 ⁶	47,164,985 ⁶	29,567,912 ⁶	4,998,345 ⁶	5,100,257 ⁶	798,258 ⁶	5,265,864 ⁶	7,933,916 ⁶	1,774,178 ⁶	3,697,094 ⁶	2,896,897	208,932		
Colorado	9,319,502	5,188,071	3,773,593	547,539	532,323	147,255	719,456	856,161	276,983	693,876	308,065	49,773		
Connecticut	10,703,917	6,637,988 ⁶	3,759,006 ⁶	723,276 ⁶	362,981 ⁶	242,255 ⁶	625,658 ⁶	906,655 ⁶	526,858 ⁶	371,323 ⁶	226,824 ⁶	80,098		
Delaware	2,082,803	1,292,908	708,211	103,010	38,110	31,371	130,089	215,840	104,868	84,923	81,684	0		
District of Columbia	2,021,822	1,117,369	832,012	90,653	68,174	152,852	138,917	192,259	123,110	66,047	72,386	54		
Florida	27,371,046 ⁶	16,939,416 ⁶	9,089,775 ⁶	1,219,435 ⁶	1,667,661 ⁶	255,563 ⁶	1,498,834 ⁶	2,671,066 ⁶	1,058,530 ⁶	718,686 ⁶	1,341,855	0		
Georgia	19,030,988 ⁶	11,598,419 ⁶	6,400,638 ⁶	1,012,638 ⁶	986,956 ⁶	237,700 ⁶	1,205,370 ⁶	1,416,462 ⁶	898,164 ⁶	643,348 ⁶	977,401	54,531		
Hawaii	2,756,317	1,636,072	980,415	261,299	95,021	14,016	204,076	269,139	65,963	70,901	139,831	0		
Idaho	2,363,037 ⁶	1,400,784 ⁶	850,642 ⁶	137,294 ⁶	128,781 ⁶	58,269 ⁶	136,973 ⁶	217,744 ⁶	105,606 ⁶	65,974 ⁶	110,397 ⁶	1,214		
Illinois	31,848,886 ⁶	19,732,696 ⁶	11,326,709 ⁶	2,273,678 ⁶	1,171,102 ⁶	1,197,507 ⁶	1,669,520 ⁶	2,532,850 ⁶	1,406,541 ⁶	1,075,510 ⁶	789,481	0		
Indiana	10,576,789 ⁶	6,074,227 ⁶	4,004,728 ⁶	562,726 ⁶	428,007 ⁶	225,861 ⁶	698,393 ⁶	1,187,482 ⁶	650,264 ⁶	251,996 ⁶	497,834	0		
Iowa	6,000,945	3,610,701	2,124,687	354,880	376,603	151,606	340,987	507,302	215,611	177,698	258,765	6,792		
Kansas	5,515,083	3,280,687	1,982,611	359,630	233,090	147,054	321,910	542,825	226,618	151,484	251,785	0		
Kentucky	7,546,109	4,426,364	2,635,993	369,553	414,419	165,709	440,290	635,968	411,366	198,687	463,974	19,779		
Louisiana	8,321,373 ⁶	4,668,956 ⁶	3,218,585 ⁶	516,079 ⁶	416,909 ⁶	215,457 ⁶	547,320 ⁶	806,116 ⁶	472,941 ⁶	243,762 ⁶	433,697	135		
Maine	2,719,621	1,592,637	1,020,062	189,536	139,423	91,453	143,607	284,382	135,374	36,287	106,650	271		
Maryland	13,543,614 ⁶	8,596,164 ⁶	4,561,360 ⁶	620,568 ⁶	670,342 ⁶	95,492 ⁶	886,141 ⁶	1,199,324 ⁶	708,989 ⁶	380,502 ⁶	386,091	0		
Massachusetts	17,682,658	11,341,785	5,837,697	1,330,303	776,340	281,173	764,872	1,460,641	785,545	438,821	503,176	0		
Michigan	17,723,898	10,159,182	6,932,507	1,414,514	909,013	389,860	991,499	1,553,369	752,386	921,866	632,209	0		
Minnesota	11,424,355 ⁶	7,402,029 ⁶	3,505,713 ⁶	337,572 ⁶	568,254 ⁶	429,998 ⁶	457,294 ⁶	780,869 ⁶	660,411 ⁶	271,315 ⁶	473,618	42,994		
Mississippi	4,261,381	2,407,924	1,597,953	228,071	192,480	150,974	258,408	444,769	209,539	113,711	255,305	199		
Missouri	10,101,337	5,986,816	3,652,821	449,535	437,960	403,384	583,082	1,007,028	532,188	239,643	461,700	0		
Montana	1,720,717	1,011,460	630,958	120,093	62,424	51,883	96,062	169,828	82,337	48,330	75,951	2,348		
Nebraska	4,148,386	2,669,170	1,199,055	155,459	139,748	117,413	199,638	365,207	121,458	100,131	171,198	108,963		
Nevada	4,391,673	2,572,630	1,647,552	241,832	248,164	65,451	331,487	415,339	171,833	173,445	171,423	68		
New Hampshire	2,976,514	1,897,108	1,009,891	231,282	95,020	105,010	168,009	237,891	133,401	39,279	69,514	0		
New Jersey	28,607,598	16,999,311	10,727,765	2,991,166	1,068,059	577,413	1,426,790	2,766,393	1,207,864	690,081	618,853	261,669		
New Mexico	3,330,970	1,883,065	1,281,238	344,120	86,283	89,907	189,835	354,222	107,489	109,383	164,489	2,177		
New York	62,984,846	43,583,533 ⁶	18,197,690 ⁶	2,072,635 ⁶	1,796,914 ⁶	952,740 ⁶	2,994,418 ⁶	5,436,253 ⁶	2,896,424 ⁶	2,048,307 ⁶	1,203,624	0		
North Carolina	14,412,683	9,004,797	4,661,744	791,312	491,357	254,888	874,821	1,183,220	607,278	458,868	746,143	0		
North Dakota	1,542,633	918,507	509,631	63,144	53,960	67,792	80,017	133,770	63,793	47,155	73,706	40,789		

See notes at end of table.

National Center for Education Statistics

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2018—Continued

State or jurisdiction	Total	Instruction	Current expenditures ¹ [in thousands of dollars]									
			Total support services	Student support services ³	Instructional staff support	Support services ²			Operations and maintenance	Student transportation	Other support services	
						General administration	School administration	Operations and maintenance				
Ohio	21,975,446	13,021,843	8,242,940	1,528,502	851,239	681,735	1,180,562	1,883,873	1,058,850	1,058,178	709,697	966
Oklahoma	5,681,424	3,147,603	2,113,229	394,083	234,061	175,174	317,756	608,371	178,689	205,094	367,197	53,395
Oregon	6,911,762	4,041,853	2,633,219	539,764	273,272	95,907	441,929	537,444	313,325	431,578	232,683	4,007
Pennsylvania	28,279,577	17,539,543	9,691,642	1,612,421	1,018,115	819,343	1,249,428	2,561,861	1,350,019	1,080,455	900,456	147,936
Rhode Island	2,423,529	1,463,710	894,424	257,380	92,969	37,347	118,088	187,718	105,888	95,035	64,700	695
South Carolina	8,322,870	4,559,947	3,318,573	662,088	534,522	79,919	551,141	818,361	322,549	349,994	421,775	22,575
South Dakota	1,414,542	836,555	499,183	78,507	51,381	48,195	68,753	143,617	51,892	56,837	72,355	6,450
Tennessee	9,618,295	5,838,776	3,267,492	499,944	569,324	195,476	591,735	783,969	362,525	264,519	512,026	0
Texas	52,233,513	30,516,327	18,847,006	2,654,996	2,721,342	877,547	3,062,153	5,692,199	1,568,542	2,270,227	2,870,180	0
Utah	5,062,984	3,201,899	1,631,695	231,010	221,374	60,208	338,850	473,658	151,915	154,681	228,980	410
Vermont	1,773,661	1,121,404	602,788	142,283	73,044	35,971	112,025	136,593	59,002	43,870	46,954	2,515
Virginia	15,786,284	9,640,292	5,545,873	811,960	1,060,287	255,738	923,039	1,408,296	825,766	260,786	596,379	3,740
Washington	14,418,081 ⁶	8,373,992 ⁶	5,502,102	1,052,589	985,890	149,235	867,880	1,216,284	570,814	659,411	418,772	123,215
West Virginia	3,150,576	1,806,635	1,143,802	165,397	116,726	52,407	171,682	336,417	241,421	59,752	200,139	0
Wisconsin	10,712,520 ⁶	6,250,940 ⁶	4,078,338 ⁶	541,826 ⁶	573,013 ⁶	239,323 ⁶	540,223 ⁶	1,165,860 ⁶	451,154 ⁶	566,938 ⁶	383,166	75
Wyoming	1,520,759	904,788	570,861	93,742	76,971	29,299	82,317	152,900	72,796	62,838	44,303	807
Other jurisdictions												
American Samoa	61,354	30,144	13,861	27	6,630	784	4,650	0	488	1,282	17,349	0
Guam	298,181	141,531	135,980	29,919	17,675	5,451	17,268	36,218	7,564	21,885	20,670	0
Commonwealth of the Northern Mariana Islands												
Commonwealth of the Northern Mariana Islands	92,550 ⁶	42,234 ⁶	38,583 ⁶	8,756	9,609	3,181	6,551	6,757	1,791 ⁶	1,939	11,733	0
Puerto Rico	2,312,618	936,666	1,069,201	266,250	95,182	58,476	98,688	409,265	59,526	81,813	306,752	0
U.S. Virgin Islands	168,300	103,864	55,180	13,632	4,307	8,530	9,711	4,751	9,035	5,213	8,864	392

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlays, other programs, and interest on long-term debt.

² Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³ Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴ Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

⁵ United States totals include the 50 states and the District of Columbia.

⁶ Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," FY 18, Provisional Version 1a.

National Center for Education Statistics

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2018

State or jurisdiction	School year 2017–18 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											
		Total	Instruction	Total support services	Student support services ⁴	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations ⁵
United States ⁶	50,574,906	\$12,654 ⁷	\$7,676 ⁷	\$4,471 ⁷	\$751 ⁷	\$604 ⁷	\$248 ⁷	\$719 ⁷	\$1,174 ⁷	\$518 ⁷	\$456 ⁷	\$481 ⁷	\$25
Alabama	742,444	9,717	5,532	3,536	622	396	251	607	923	511	227	649	0
Alaska	132,872	17,726	9,495	7,579	1,364	1,436	260	1,094	2,112	616	697	577	74
Arizona	1,096,727	8,373	4,513 ⁷	3,424 ⁷	645 ⁷	406 ⁷	173 ⁷	465 ⁷	1,009 ⁷	347 ⁷	380 ⁷	435	1
Arkansas	496,085	10,168	5,723 ⁷	3,905 ⁷	551 ⁷	831 ⁷	257 ⁷	532 ⁷	1,035 ⁷	384 ⁷	315 ⁷	533 ⁷	7
California	6,304,266	12,664 ⁷	7,481 ⁷	4,690 ⁷	793 ⁷	809 ⁷	127 ⁷	835 ⁷	1,258 ⁷	281 ⁷	586 ⁷	460	33
Colorado	910,280	10,238	5,699	4,146	602	585	162	790	941	304	762	338	55
Connecticut	531,288	20,147	12,494 ⁷	7,075 ⁷	1,361 ⁷	683 ⁷	456 ⁷	1,178 ⁷	1,707 ⁷	992 ⁷	699 ⁷	427 ⁷	151
Delaware	136,293	15,282	9,486	5,196	756	280	230	954	1,584	769	623	599	0
District of Columbia	87,315	23,155	12,797	9,529	1,038	781	1,751	1,591	2,202	1,410	756	829	1
Florida	2,832,424	9,663 ⁷	5,981 ⁷	3,209 ⁷	431 ⁷	589 ⁷	90 ⁷	529 ⁷	943 ⁷	374 ⁷	254 ⁷	474	0
Georgia	1,768,642	10,760 ⁷	6,558 ⁷	3,619 ⁷	573 ⁷	558 ⁷	134 ⁷	682 ⁷	801 ⁷	508 ⁷	364 ⁷	553	31
Hawaii	180,837	15,242	9,047	5,422	1,445	525	78	1,129	1,488	365	392	773	0
Idaho	301,186	7,846 ⁷	4,651 ⁷	2,824 ⁷	456 ⁷	428 ⁷	193 ⁷	455 ⁷	723 ⁷	351 ⁷	219 ⁷	367 ⁷	4
Illinois	2,001,504	15,912 ⁷	9,859 ⁷	5,659 ⁷	1,136 ⁷	585 ⁷	598 ⁷	834 ⁷	1,265 ⁷	703 ⁷	537 ⁷	394	0
Indiana	1,054,187	10,033 ⁷	5,762 ⁷	3,799 ⁷	534 ⁷	406 ⁷	214 ⁷	662 ⁷	1,126 ⁷	617 ⁷	239 ⁷	472	0
Iowa	511,850	11,724	7,054	4,151	693	736	296	666	991	421	347	506	13
Kansas	497,088	11,095	6,600	3,988	723	469	296	648	1,092	456	305	507	0
Kentucky	680,978	11,081	6,500	3,871	543	609	243	647	934	604	292	681	29
Louisiana	715,135	11,636 ⁷	6,529 ⁷	4,501 ⁷	722 ⁷	583 ⁷	301 ⁷	765 ⁷	1,127 ⁷	661 ⁷	341 ⁷	606	#
Maine	180,473	15,069	8,825	5,652	1,050	773	507	796	1,576	750	201	591	2
Maryland	893,684	15,155 ⁷	9,619 ⁷	5,104 ⁷	694 ⁷	750 ⁷	107 ⁷	992 ⁷	1,342 ⁷	793 ⁷	426 ⁷	432	0
Massachusetts	964,791	18,328	11,756	6,051	1,379	805	291	793	1,514	814	455	522	0
Michigan	1,516,398	11,688	6,700	4,572	933	599	257	654	1,024	496	608	417	0
Minnesota	884,944	12,910 ⁷	8,364 ⁷	3,962 ⁷	381 ⁷	642 ⁷	486 ⁷	517 ⁷	882 ⁷	746 ⁷	307 ⁷	535	49
Mississippi	478,321	8,909	5,034	3,341	477	402	316	540	930	438	238	534	#
Missouri	915,472	11,034	6,540	3,990	491	478	441	637	1,100	581	262	504	0
Montana	149,474	11,512	6,767	4,221	803	418	347	643	1,136	551	323	508	16
Nebraska	323,766	12,813	8,244	3,703	480	432	363	617	1,128	375	309	529	337
Nevada	485,785	9,040	5,296	3,392	498	511	135	682	855	354	357	353	#
New Hampshire	179,433	16,588	10,573	5,628	1,289	530	585	936	1,326	743	219	387	0
New Jersey	1,408,102	20,316	12,072	7,619	2,124	759	410	1,013	1,965	858	490	439	186
New Mexico	334,345	9,963	5,632	3,832	1,029	258	269	568	1,059	321	327	492	7
New York	2,659,105	23,686	16,390 ⁷	6,844 ⁷	779 ⁷	676 ⁷	358 ⁷	1,126 ⁷	2,044 ⁷	1,089 ⁷	770 ⁷	453	0
North Carolina	1,553,513	9,277	5,796	3,001	509	316	164	563	762	391	295	480	0
North Dakota	111,920	13,783	8,207	4,554	564	482	606	715	1,195	570	421	659	364

See notes at end of table.

National Center for Education Statistics

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2018
 —Continued

State or jurisdiction	School year 2017–18 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											
		Total	Instruction	Total support services	Student support services ⁴	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations ⁵
Ohio	1,704,399	12,893	7,640	4,836	897	499	400	693	1,105	621	621	416	1
Oklahoma	695,092	8,174	4,528	3,040	567	337	252	457	875	257	295	528	77
Oregon	580,684	11,903	6,961	4,535	930	471	165	761	926	540	743	401	7
Pennsylvania	1,726,809	16,377	10,157	5,612	934	590	474	724	1,484	782	626	521	86
Rhode Island	142,949	16,954	10,239	6,257	1,801	650	261	826	1,313	741	665	453	5
South Carolina	777,507	10,705	5,865	4,268	852	687	103	709	1,053	415	450	542	29
South Dakota	137,823	10,263	6,070	3,622	570	373	350	499	1,042	377	412	525	47
Tennessee	1,001,967	9,599	5,827	3,261	499	568	195	591	782	362	264	511	0
Texas	5,401,341	9,670	5,650	3,489	492	504	162	567	1,054	290	420	531	0
Utah	668,274	7,576	4,791	2,442	346	331	90	507	709	227	231	343	1
Vermont	88,028	20,149	12,739	6,848	1,616	830	409	1,273	1,552	670	498	533	29
Virginia	1,291,462	12,224	7,465	4,294	629	821	198	715	1,090	639	202	462	3
Washington	1,110,367	12,985 ⁷	7,542 ⁷	4,955	948	888	134	782	1,095	514	594	377	111
West Virginia	272,266	11,572	6,636	4,201	607	429	192	631	1,236	887	219	735	0
Wisconsin	860,753	12,446 ⁷	7,262 ⁷	4,738 ⁷	629 ⁷	666 ⁷	278 ⁷	628 ⁷	1,354 ⁷	524 ⁷	659 ⁷	445	#
Wyoming	94,258	16,134	9,599	6,056	995	817	311	873	1,622	772	667	470	9
Other jurisdictions													
American Samoa	12,620	4,862	2,389	1,098	2	525	62	368	0	39	102	1,375	0
Guam	30,112	9,902	4,700	4,516	994	587	181	573	1,203	251	727	686	0
Commonwealth of the Northern Mariana Islands	—	—	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	346,096	6,682	2,706	3,089	769	275	169	285	1,183	172	236	886	0
U.S. Virgin Islands	10,868	15,486	9,557	5,077	1,254	396	785	894	437	831	480	816	36

— Not available. Data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership.

Rounds to zero.

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

² Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³ The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the Nonfiscal public release file only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that include prekindergarten programs in the NPEFS data collection.

⁴ Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁵ Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

⁶ United States totals include the 50 states and the District of Columbia.

⁷ Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 18, Provisional Version 1a; and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2017–18, Provisional Version 1a.

National Center for Education Statistics

Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2016 through FY 2018

State or jurisdiction	Current expenditures per pupil ¹				
	FY 16 (inflation- adjusted to FY 18 dollars)	FY 17 (inflation- adjusted to FY 18 dollars)	Percentage change FY 16– FY 17	FY 18	Percentage change FY 17– FY 18
United States ²	\$12,332	\$12,537	1.7	\$12,654	0.9
Alabama	9,640	9,742	1.1	9,717	-0.3
Alaska	18,234	18,240	#	17,726	-2.8
Arizona	8,094	8,235	1.7	8,373	1.7
Arkansas	10,310	10,230	-0.8	10,168	-0.6
California	11,893	12,425	4.5	12,664	1.9
Colorado	10,017	10,071	0.5	10,238	1.7
Connecticut	20,426	20,379	-0.2	20,147	-1.1
Delaware	14,992	15,228	1.6	15,282	0.4
District of Columbia	22,036	23,069	4.7	23,155	0.4
Florida	9,555	9,585	0.3	9,663	0.8
Georgia	10,242	10,505	2.6	10,760	2.4
Hawaii	14,317	14,644	2.3	15,242	4.1
Idaho	7,509	7,725	2.9	7,846	1.6
Illinois	14,920	15,867	6.3	15,912	0.3
Indiana	10,088	10,045	-0.4	10,033	-0.1
Iowa	11,609	11,715	0.9	11,724	0.1
Kansas	10,638	10,663	0.2	11,095	4.1
Kentucky	10,238	10,311	0.7	11,081	7.5 ³
Louisiana	11,631	11,634	#	11,636	#
Maine	14,789	14,963	1.2	15,069	0.7
Maryland	15,123	15,269	1.0	15,155	-0.7
Massachusetts	17,688	18,117	2.4	18,328	1.2
Michigan	11,508	11,509	#	11,688	1.6
Minnesota	12,875	12,920	0.3	12,910	-0.1
Mississippi	9,052	8,952	-1.1	8,909	-0.5
Missouri	10,814	10,925	1.0	11,034	1.0
Montana	11,844	11,799	-0.4	11,512	-2.4
Nebraska	12,890	12,947	0.4	12,813	-1.0
Nevada	9,115	9,325	2.3	9,040	-3.1
New Hampshire	16,177	16,318	0.9	16,588	1.7
New Jersey	19,828	20,026	1.0	20,316	1.4
New Mexico	10,371	10,173	-1.9	9,963	-2.1
New York	23,150	23,376	1.0	23,686	1.3
North Carolina	9,077	9,198	1.3	9,277	0.9
North Dakota	13,911	14,077	1.2	13,783	-2.1
Ohio	12,427	12,852	3.4	12,893	0.3
Oklahoma	8,426	8,100	-3.9	8,174	0.9
Oregon	11,271	11,506	2.1	11,903	3.5
Pennsylvania	15,792	16,138	2.2	16,377	1.5
Rhode Island	16,747	16,994	1.5	16,954	-0.2
South Carolina	10,539	10,660	1.1	10,705	0.4
South Dakota	9,721	10,345	6.4	10,263	-0.8
Tennessee	9,243	9,455	2.3	9,599	1.5
Texas	9,738	9,734	#	9,670	-0.7
Utah	7,296	7,369	1.0	7,576	2.8

See notes at the end of table.

National Center for Education Statistics

Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2016 through FY 2018—Continued

State or jurisdiction	Current expenditures per pupil ¹				
	FY 16 (inflation- adjusted to FY 18 dollars)	FY 17 (inflation- adjusted to FY 18 dollars)	Percentage change FY 16– FY 17	FY 18	Percentage change FY 17– FY 18
Vermont	19,809	19,920	0.6	20,149	1.2
Virginia	11,908	12,153	2.1	12,224	0.6
Washington	11,959	12,240	2.4	12,985	6.1
West Virginia	11,897	12,009	0.9	11,572	-3.6
Wisconsin	12,146	12,377	1.9	12,446	0.6
Wyoming	17,111	16,885	-1.3	16,134	-4.4
Other jurisdictions					
American Samoa	—	—	—	4,862	—
Guam	10,092	9,918	-1.7	9,902	-0.2
Commonwealth of the Northern Mariana Islands	—	—	—	—	—
Puerto Rico	8,144	7,773	-4.6	6,682	-14.0 ⁴
U.S. Virgin Islands	12,111	13,293	9.8	15,486	16.5 ⁴

— Not available. Data are missing for American Samoa and Commonwealth of the Northern Mariana Islands because the jurisdictions did not report student membership.

Rounds to zero.

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Per pupil expenditures are calculated using student membership. The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 18, Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the Nonfiscal public release file only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that include prekindergarten programs in the NPEFS data collection.

² United States totals include the 50 states and the District of Columbia.

³ In FY 18, Kentucky implemented Statement No. 75 of the Governmental Accounting Standards Board, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which resulted in an increase in reported employee benefits.

⁴ Puerto Rico and the U.S. Virgin Islands experienced decreased current expenditures and decreased enrollment due to Hurricanes Irma and Maria. Puerto Rico's decrease in current expenditures was greater than their decrease in enrollment, resulting in a 14.0 percent decrease in current expenditures per pupil. The U.S. Virgin Islands' decrease in enrollment was greater than their decrease in current expenditures, resulting in a 16.5 percent increase in current expenditures per pupil.

NOTE: Data have been adjusted to FY 18 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 16, Final Version 2a; FY 17, Final Version 2a; and FY 18, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2017–18, Provisional Version 1a; and *Digest of Education Statistics 2018*, retrieved January 30, 2020, from https://nces.ed.gov/programs/digest/d18/tables/dt18_106.70.asp.

National Center for Education Statistics

Table 6. Current expenditures, salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2018

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]										
	All functions			Instruction and instruction-related ²			Support services ³				
	Total ^{4,5}	Salaries and wages	Employee benefits	Total ⁵	Salaries and wages	Employee benefits	Total ⁵	Salaries and wages	Employee benefits	All other functions ⁶	
United States ⁷	\$639,951,946 ⁸	\$358,071,826 ⁸	\$153,469,389 ⁸	\$418,770,101 ⁸	\$258,742,792 ⁸	\$110,636,732 ⁸	\$195,585,613 ⁸	\$91,482,587 ⁸	\$39,476,780 ⁸	\$25,596,232 ⁸	
Alabama	7,214,075	3,988,902	1,618,252	4,400,771	2,774,121	1,067,389	2,331,612	1,064,255	457,171	481,692	
Alaska	2,355,261	1,110,964	655,536	1,452,486	763,915	436,964	816,160	323,679	203,093	86,615	
Arizona	9,182,464	5,261,747 ⁸	1,630,557 ⁸	5,394,021 ⁸	3,622,779 ⁸	1,086,359 ⁸	3,310,354 ⁸	1,515,310 ⁸	502,763 ⁸	478,089	
Arkansas	5,044,098	2,988,302 ⁸	844,471 ⁸	3,251,290 ⁸	2,153,216 ⁸	603,452 ⁸	1,524,834 ⁸	758,358 ⁸	216,512 ⁸	267,974 ⁸	
California	79,838,726 ⁸	45,494,966 ⁸	19,738,705 ⁸	52,265,241 ⁸	32,042,223 ⁸	13,702,173 ⁸	24,467,655 ⁸	12,383,538 ⁸	5,519,594 ⁸	3,105,829	
Colorado	9,319,502	5,602,177	1,752,723	5,720,394	3,825,099	1,182,371	3,241,270	1,641,186	524,763	357,838	
Connecticut	10,703,917	5,515,009 ⁸	2,999,224 ⁸	7,000,969 ⁸	3,990,833 ⁸	2,083,078 ⁸	3,396,025 ⁸	1,419,848 ⁸	845,523 ⁸	306,922 ⁸	
Delaware	2,082,803	1,091,216	583,621	1,331,018	802,394	436,332	670,101	255,834	141,224	81,684	
District of Columbia	2,021,822	1,188,474	259,750	1,185,543	810,413	185,743	763,838	374,921	73,424	72,441	
Florida	27,371,046 ⁸	15,010,654 ⁸	4,814,077 ⁸	18,607,077 ⁸	10,761,740 ⁸	3,294,492 ⁸	7,422,114 ⁸	3,871,246 ⁸	1,343,742 ⁸	1,341,855	
Georgia	19,030,988 ⁸	11,118,823 ⁸	4,489,421 ⁸	12,585,375 ⁸	8,076,183 ⁸	3,325,477 ⁸	5,413,682 ⁸	2,758,323 ⁸	1,006,280 ⁸	1,031,932	
Hawaii	2,756,317	1,447,823	729,223	1,731,093	1,039,256	512,417	885,393	363,775	192,500	139,831	
Idaho	2,363,037 ⁸	1,387,043 ⁸	494,986 ⁸	1,529,566 ⁸	1,007,442 ⁸	350,496 ⁸	721,860 ⁸	343,441	127,652 ⁸	111,611 ⁸	
Illinois	31,848,886 ⁸	15,136,040 ⁸	11,034,479 ⁸	20,903,798 ⁸	10,869,598 ⁸	7,905,405 ⁸	10,155,606 ⁸	4,049,197 ⁸	3,049,958 ⁸	789,481	
Indiana	10,576,789 ⁸	5,696,927 ⁸	3,073,125 ⁸	6,502,234 ⁸	3,947,434 ⁸	2,108,921 ⁸	3,576,721 ⁸	1,585,546 ⁸	916,986 ⁸	497,834	
Iowa	6,000,945	3,796,141	1,276,442	3,987,304	2,765,286	911,946	1,748,084	939,139	331,346	265,557	
Kansas	5,515,083	3,388,301	1,122,467	3,513,778	2,404,734	784,954	1,749,521	903,448	303,750	251,785	
Kentucky	7,546,109	4,182,375	2,292,905	4,840,783	2,956,459	1,604,158	2,221,574	1,080,670	580,552	483,753	
Louisiana	8,321,373 ⁸	4,374,838 ⁸	2,174,881 ⁸	5,085,865 ⁸	3,069,054 ⁸	1,492,118 ⁸	2,801,676 ⁸	1,165,230 ⁸	597,975 ⁸	433,832	
Maine	2,719,621	1,527,319	611,498	1,732,060	1,078,859	437,616	880,639	406,199	159,816	106,921	
Maryland	13,543,614 ⁸	7,864,236 ⁸	3,465,710 ⁸	9,266,506 ⁸	5,746,099 ⁸	2,574,000 ⁸	3,891,017 ⁸	1,982,445 ⁸	833,594 ⁸	386,091	
Massachusetts	17,682,658	10,212,916	4,069,426	12,118,126	7,440,942	3,205,711	5,061,356	2,477,630	785,758	503,176	
Michigan	17,723,898	7,944,532	5,381,533	11,068,195	5,648,597	3,835,842	6,023,494	2,175,147	1,474,006	632,209	
Minnesota	11,424,355 ⁸	6,748,787 ⁸	2,272,284 ⁸	7,970,283 ⁸	5,306,355 ⁸	1,802,187 ⁸	2,937,459 ⁸	1,289,628 ⁸	419,393 ⁸	516,612	
Mississippi	4,261,381	2,513,248	850,173	2,600,403	1,760,438	578,856	1,405,473	680,784	234,676	255,504	
Missouri	10,101,337	6,056,525	1,898,146	6,424,776	4,344,605	1,340,066	3,214,861	1,602,103	516,590	461,700	
Montana	1,720,717	1,001,552	314,070	1,073,884	709,078	218,983	568,534	267,154	86,219	78,299	
Nebraska	4,148,386	2,378,264	881,208	2,808,918	1,818,024	678,757	1,059,306	508,866	184,620	280,162	
Nevada	4,391,673	2,577,365	1,064,313	2,820,794	1,796,856	731,699	1,399,387	736,376	313,742	171,492	
New Hampshire	2,976,514	1,542,385	747,697	1,992,128	1,150,314	559,699	914,871	370,644	181,311	69,514	
New Jersey	28,607,598	14,869,453	7,771,935	18,067,370	10,175,607	5,484,864	9,659,706	4,425,861	2,230,001	880,521	
New Mexico	3,330,970	1,916,949	686,650	1,969,348	1,307,298	462,080	1,194,956	565,607	207,202	166,666	
New York	62,984,846	33,094,442 ⁸	17,916,145 ⁸	45,380,446 ⁸	26,350,085 ⁸	14,552,357 ⁸	16,400,776 ⁸	6,302,409 ⁸	3,276,472 ⁸	1,203,624	
North Carolina	14,412,683	8,842,049	3,087,738	9,496,154	6,470,861	2,223,336	4,170,387	2,122,662	759,354	746,143	
North Dakota	1,542,633	915,358	340,181	972,467	653,767	249,496	455,671	229,219	81,911	114,495	

See notes at end of table.

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Table 6. Current expenditures, salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2018
 —Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions		Instruction and instruction-related ²				Support services ³			All other functions ⁶
	Total ^{4, 5}	Salaries and wages	Employee benefits	Total ⁵	Salaries and wages	Employee benefits	Total ⁵	Salaries and wages	Employee benefits	
Ohio	21,975,446	12,108,474	4,709,103	13,873,082	8,495,563	3,153,977	7,391,701	3,386,116	1,438,720	710,663
Oklahoma	5,681,424	3,249,160	1,086,335	3,381,664	2,288,434	756,661	1,879,168	859,726	286,260	420,592
Oregon	6,911,762	3,568,204	2,060,306	4,315,126	2,457,420	1,398,860	2,359,947	1,053,068	621,366	236,690
Pennsylvania	28,279,577	13,658,950	8,721,763	18,557,658	10,093,756	6,380,056	8,673,527	3,304,741	2,168,371	1,048,392
Rhode Island	2,423,529	1,364,697	620,312	1,556,678	978,969	458,378	801,456	382,726	161,298	65,395
South Carolina	8,322,870	4,699,475	1,854,439	5,094,469	3,290,940	1,273,258	2,784,051	1,292,620	512,499	444,350
South Dakota	1,414,542	827,397	252,524	887,936	594,321	176,502	447,802	207,443	67,167	78,805
Tennessee	9,618,295	5,689,625	1,883,951	6,408,100	4,262,340	1,412,332	2,698,168	1,255,225	413,849	512,026
Texas	52,233,513	34,838,490	6,412,905	33,237,669	25,078,472	4,404,488	16,125,664	8,879,096	1,696,084	2,870,180
Utah	5,062,984	2,855,772	1,296,432	3,423,273	2,071,103	943,512	1,410,321	706,860	322,183	229,390
Vermont	1,773,661	938,991	425,273	1,194,448	660,064	332,798	529,744	265,241	87,712	49,469
Virginia	15,786,284	9,565,818	4,047,072	10,700,579	6,968,373	2,952,902	4,485,586	2,398,378	1,005,257	600,119
Washington	14,418,081 ⁸	8,613,468	3,319,872	9,359,882 ⁸	6,035,192	2,288,830	4,516,212	2,449,029	961,721	541,987
West Virginia	3,150,576	1,693,035	903,590	1,923,361	1,146,614	593,450	1,027,076	482,585	274,530	200,139
Wisconsin	10,712,520 ⁸	5,733,716 ⁸	2,534,207 ⁸	6,823,954 ⁸	4,267,118 ⁸	1,829,241 ⁸	3,505,325 ⁸	1,369,285 ⁸	662,653 ⁸	383,241
Wyoming	1,520,759	880,457	397,752	981,758	614,150	271,694	493,891	250,775	117,634	45,110
Other jurisdictions										
American Samoa	61,354	34,443	6,942	36,774	24,312	5,044	7,231	5,985	1,066	17,349
Guam	298,181	159,783	56,538	159,206	111,621	38,783	118,305	46,906	17,285	20,670
Commonwealth of the Northern Mariana Islands	92,550	41,873	9,868	51,843 ⁸	30,802	7,514	28,974	10,662	2,266	11,733
Puerto Rico	2,312,618	1,220,169	168,238	1,031,848	824,372	113,665	974,019	303,958	41,910	306,752
U.S. Virgin Islands	168,300	101,980	43,684	108,172	73,277	30,808	50,873	23,995	10,232	9,256

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

² Includes instruction and instructional staff support services current expenditures.

³ Includes student support services, operation and maintenance of plant, student transportation, general administration, school administration, and other support services.

⁴ Total current expenditures for all functions is the sum of total instruction and instruction-related current expenditures, total support services current expenditures, and total current expenditures for all other functions.

Detail may not sum to totals because of rounding.

⁵ The total column includes expenditures other than salaries and wages and employee benefits (e.g., purchased services and supplies, etc.). These details are not presented in this table.

⁶ Includes food services and enterprise operations current expenditures.

⁷ United States totals include the 50 states and the District of Columbia.

⁸ Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 18, Provisional Version 1a.

National Center for Education Statistics

Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: FY 2018

State or jurisdiction	Total expenditures	Current expenditures for public elementary/secondary education ¹	Expenditures [in thousands of dollars]			
			Construction	Land and existing structures	Equipment ²	Other programs ³
United States⁴	\$734,876,044^{5,6}	\$639,951,946⁵	\$51,298,698⁵	\$4,327,882⁵	\$11,719,485^{5,6}	\$8,221,932⁶
Alabama	8,172,504	7,214,075	507,503	44,389	99,440	131,111
Alaska	2,531,430	2,355,261	85,675	35,007	13,439	7,689
Arizona	10,918,957 ⁵	9,182,464	650,398	356,726	383,081 ⁵	100,532
Arkansas	5,807,398	5,044,098	445,966	49,714	93,117	32,485
California	92,975,246 ⁵	79,838,726 ⁵	8,040,378	321,028	780,249	989,895
Colorado	11,786,908	9,319,502	1,308,691	237,031	297,162	81,346
Connecticut	11,522,173 ^{5,6}	10,703,917	385,230 ⁵	45,167 ⁵	132,500 ⁶	146,991 ⁶
Delaware	2,297,343	2,082,803	69,982	55,084	10,712	54,674
District of Columbia	2,626,484	2,021,822	395,295 ⁵	6,353	39,723 ⁵	14,990
Florida	30,925,476 ⁵	27,371,046 ⁵	1,608,339	117,870	603,694	571,472
Georgia	21,331,281 ⁵	19,030,988 ⁵	1,631,244	70,818	304,561	36,078
Hawaii	3,070,858	2,756,317	285,004	0	12,168	17,370
Idaho	2,705,905 ⁵	2,363,037 ⁵	177,319	23,322	74,503	4,694
Illinois	35,401,894 ⁵	31,848,886 ⁵	1,528,520 ⁵	189,927 ⁵	628,054	184,166
Indiana	12,179,743 ⁵	10,576,789 ⁵	522,632	195,295	422,774	173,381
Iowa	6,966,571	6,000,945	606,807	10,448	193,049	40,206
Kansas	6,648,092	5,515,083	613,599	28,561	237,163	4,786
Kentucky	8,540,572	7,546,109	527,138	41,584	159,880	77,388
Louisiana	9,036,863 ⁵	8,321,373 ⁵	474,634	37,873	71,769	17,623
Maine	2,953,371	2,719,621	124,854	1,009	33,136	29,125
Maryland	15,351,665 ⁵	13,543,614 ⁵	1,445,755	6,138	130,266	46,416
Massachusetts	18,530,322	17,682,658	286,766	154,413	87,039	76,980
Michigan	20,443,704	17,723,898	1,080,670	150,397	398,185	298,761
Minnesota	14,571,373 ⁵	11,424,355 ⁵	1,742,815 ⁵	216,554 ⁵	251,586	540,313
Mississippi	4,647,766	4,261,381	77,785	52,512 ⁵	165,759 ⁵	34,300
Missouri	11,516,658	10,101,337	651,400 ⁵	9,110	248,976 ⁵	187,636
Montana	2,067,731	1,720,717	216,981	11,101	66,836	10,880
Nebraska	4,745,649	4,148,386	313,598	16,611	159,520	2,443
Nevada	5,309,551	4,391,673	511,887	134,796	76,793	22,590
New Hampshire	3,192,776	2,976,514	122,851	3,399 ⁵	38,858 ⁵	6,320
New Jersey	30,784,568	28,607,598	1,004,717	28,641	177,882	272,551
New Mexico	3,850,923	3,330,970	500,428	5,973	11,526	1,884
New York	69,151,396	62,984,846	2,228,201	52,105	761,807	1,612,418
North Carolina	15,753,986	14,412,683	959,474	24,894	259,677	67,390
North Dakota	1,826,917	1,542,633	176,812	14,968	43,441	12,127
Ohio	25,025,023	21,975,446	1,407,368	11,064	548,962	454,387
Oklahoma	6,505,640	5,681,424	391,505	206,078	116,892	26,104
Oregon	8,430,770	6,911,762	929,016	37,926	93,476	31,965
Pennsylvania	31,818,793	28,279,577	1,331,517	110,163	576,926	574,999
Rhode Island	2,647,606	2,423,529	26,780	2,008	103,190	53,962
South Carolina	10,174,742	8,322,870	1,070,321	123,075	250,498	68,024
South Dakota	1,669,826	1,414,542	146,282 ⁵	18,176 ⁵	49,992	7,365
Tennessee	10,877,749	9,618,295	610,922	103,331	224,905	86,964
Texas	66,271,351	52,233,513	8,712,689	310,813	1,126,959	370,742
Utah	6,279,911	5,062,984	571,669	296,840	132,288	42,765

See notes at end of table.

National Center for Education Statistics

Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: FY 2018—Continued

State or jurisdiction	Total expenditures	Current expenditures for public elementary/secondary education ¹	Expenditures [in thousands of dollars]			
			Construction	Land and existing structures	Equipment ²	Other programs ³
Vermont	1,869,464	1,773,661	50,400	501	23,585	11,933
Virginia	17,162,147	15,786,284	703,779	135,214 ⁵	359,558 ⁵	77,172
Washington	18,138,323 ⁵	14,418,081 ⁵	2,584,404	154,971	356,727	54,639
West Virginia	3,423,848	3,150,576	156,641	17,536	38,537	46,215
Wisconsin	12,707,694 ⁵	10,712,520 ⁵	1,144,851	39,225	211,004	400,536
Wyoming	1,729,104	1,520,759	151,204	12,142	37,658	5,150
Other jurisdictions						
American Samoa	73,358	61,354	7,600	0	2,784	1,620
Guam	342,043	298,181	0	0	30,211	0
Commonwealth of the Northern Mariana Islands	97,855 ⁵	92,550 ⁵	0	0	1,903	3,401
Puerto Rico	2,401,794	2,312,618	0	0	24,077	65,099
U.S. Virgin Islands	169,524	168,300	0	0	0	1,224

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

² Equipment includes expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. Equipment may be purchased for instruction, support services, food services, enterprise operations, facilities acquisition and construction, or other programs.

³ Other program expenditures include expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

⁴ United States totals include the 50 states and the District of Columbia.

⁵ Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

⁶ Value contains imputation for missing data.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 18, Provisional Version 1a.

National Center for Education Statistics

Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2018

State or jurisdiction	Title I grants for the disadvantaged, FY 17 ¹ [in thousands of dollars]	School year 2017–18 student membership ²	Current expenditures ³				Title I expenditures per pupil ⁴	
			Total	Title I expenditures ⁵		Title I carryover expenditures ⁶		
				Current expenditures ³	Current expenditures per pupil ⁴			
United States⁷	\$15,286,845	50,574,906	\$639,951,946⁸	\$12,657,768	\$2,180,018	\$12,654	\$293	
Alabama	253,108	742,444	7,214,075	225,654	19,442	9,717	330	
Alaska	57,296	132,872	2,355,261	53,961	0	17,726	406	
Arizona	358,237	1,096,727	9,182,464	276,653	0	8,373	252	
Arkansas	168,180	496,085	5,044,098	160,381	0	10,168	323	
California	1,951,820	6,304,266	79,838,726 ⁸	1,597,201	399,669	12,664	317	
Colorado	158,959	910,280	9,319,502	151,155	327	10,238	166	
Connecticut	130,639	531,288	10,703,917	87,350	31,118	20,147	223	
Delaware	51,755	136,293	2,082,803	29,004	18,477	15,282	348	
District of Columbia	47,518	87,315	2,021,822	35,639	3,135	23,155	444	
Florida	878,803	2,832,424	27,371,046 ⁸	720,491	148,687	9,663	307	
Georgia	548,159	1,768,642	19,030,988 ⁸	431,745	81,971	10,760	290	
Hawaii	55,985	180,837	2,756,317	20,956	31,239	15,242	289	
Idaho	62,555	301,186	2,363,037 ⁸	57,650	0	7,846	191	
Illinois	681,005	2,001,504	31,848,886 ⁸	449,045	177,175	15,912	313	
Indiana	271,008	1,054,187	10,576,789 ⁸	258,354	0	10,033	245	
Iowa	99,218	511,850	6,000,945	92,224	9,997	11,724	200	
Kansas	118,223	497,088	5,515,083	93,004	12,005	11,095	211	
Kentucky	238,929	680,978	7,546,109	182,098	38,695	11,081	324	
Louisiana	320,591	715,135	8,321,373 ⁸	181,694	78,654	11,636	364	
Maine	55,187	180,473	2,719,621	30,528	24,878	15,069	307	
Maryland	232,467	893,684	13,543,614 ⁸	174,803	36,376	15,155	236	
Massachusetts	247,740	964,791	17,682,658	186,435	51,636	18,328	247	
Michigan	514,107	1,516,398	17,723,898	434,773	0	11,688	287	
Minnesota	165,907	884,944	11,424,355 ⁸	158,932	0	12,910	180	
Mississippi	201,468	478,321	4,261,381	196,546	0	8,909	411	
Missouri	254,349	915,472	10,101,337	201,770	34,052	11,034	258	
Montana	49,428	149,474	1,720,717	50,109	3,729	11,512	360	
Nebraska	81,314	323,766	4,148,386	87,308	0	12,813	270	
Nevada	131,254	485,785	4,391,673	113,813	8,889	9,040	253	
New Hampshire	44,218	179,433	2,976,514	40,564	0	16,588	226	
New Jersey	368,275	1,408,102	28,607,598	347,003	0	20,316	246	
New Mexico	120,835	334,345	3,330,970	105,233	23,708	9,963	386	
New York	1,220,213	2,659,105	62,984,846	1,017,713	95,176	23,686	419	
North Carolina	456,848	1,553,513	14,412,683	461,393	122,224	9,277	376	
North Dakota	37,729	111,920	1,542,633	38,447	0	13,783	344	
Ohio	559,975	1,704,399	21,975,446	571,941	13,099	12,893	343	
Oklahoma	170,850	695,092	5,681,424	133,948	20,523	8,174	222	
Oregon	173,321	580,684	6,911,762	156,999	2,912	11,903	275	
Pennsylvania	630,677	1,726,809	28,279,577	527,687	81,086	16,377	353	
Rhode Island	53,604	142,949	2,423,529	48,684	8,559	16,954	400	
South Carolina	245,568	777,507	8,322,870	229,953	0	10,705	296	
South Dakota	47,678	137,823	1,414,542	30,928	18,420	10,263	358	
Tennessee	308,397	1,001,967	9,618,295	243,458	88,599	9,599	331	
Texas	1,476,416	5,401,341	52,233,513	1,159,093	330,569	9,670	276	
Utah	89,790	668,274	5,062,984	73,280	16,666	7,576	135	

See notes at end of table.

National Center for Education Statistics

Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2018—Continued

State or jurisdiction	Title I grants for the disadvantaged, FY 17 ¹ [in thousands of dollars]	School year 2017–18 student membership ²	Current expenditures ³				Title I expenditures per pupil ⁴	
			Total	Title I expenditures ⁵		Title I carryover expenditures ⁶		
				Current expenditures per pupil				
Vermont	35,985	88,028	1,773,661	25,605	8,492	20,149	387	
Virginia	261,395	1,291,462	15,786,284	263,672	0	12,224	204	
Washington	255,339	1,110,367	14,418,081 ⁸	161,413	88,846	12,985	225	
West Virginia	97,555	272,266	3,150,576	63,525	22,133	11,572	315	
Wisconsin	210,639	860,753	10,712,520 ⁸	193,569	20,111	12,446	248	
Wyoming	36,327	94,258	1,520,759	24,385	8,743	16,134	351	
Other jurisdictions								
American Samoa	18,949	12,620	61,354	3,360	4,090	4,862	590	
Guam	20,531	30,112	298,181	0	0	9,902	0	
Commonwealth of the Northern Mariana Islands	11,454	—	92,550 ⁸	0	0	—	—	
Puerto Rico	409,128	346,096	2,312,618	297,012	81,151	6,682	1,093	
U.S. Virgin Islands	9,886	10,868	168,300	0	0	15,486	0	

— Not available. Data are missing for Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership.

¹ FY 17 Department of Education funds are available for spending by school districts beginning with the 2017–18 school year. Title I grants for the disadvantaged include allocations for Grants to Local Education Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants); School Turnaround Grants; Migrant Education Grants; and Neglected and Delinquent Children Grants.

² The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the Nonfiscal public release file only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that include prekindergarten programs in the NPEFS data collection.

³ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

⁴ Title I expenditures per pupil are calculated as current and carryover expenditures divided by total membership, which includes both Title I eligible students and noneligible students. Title I expenditures per pupil are included in current expenditures per pupil.

⁵ Title I expenditures are expenditures from the original Title I grant under the Elementary and Secondary Education Act.

⁶ Title I carryover expenditures are expenditures made against the original Title I grant of the prior fiscal year.

⁷ United States totals include the 50 states and the District of Columbia.

⁸ Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “National Public Education Financial Survey (NPEFS),” FY 18, Provisional Version 1a; “State Nonfiscal Survey of Public Elementary/Secondary Education,” school year 2017–18, Provisional Version 1a; and *Digest of Education Statistics 2018*, retrieved January 30, 2020, from https://nces.ed.gov/programs/digest/d18/tables/dt18_401.60.asp.

National Center for Education Statistics

Table 9. Revenues and select expenditures for public elementary and secondary education in the United States, by source of revenues and type, function, and subfunction of expenditures: FY 2017 and FY 2018

Revenue or expenditure (United States total ¹)	[in thousands of dollars] ²			Percentage difference FY 17 inflation- adjusted ³ and FY 18
	FY 17 (in FY 17 dollars)	FY 17 (inflation-adjusted ³ to FY 18 dollars)	FY 18 (in FY 18 dollars)	
Total revenues	\$704,839,937	\$720,728,580	\$734,244,219	1.9
Local revenues	316,212,103	323,340,219	332,947,089	3.0
State revenues	331,319,218	338,787,882	343,952,213	1.5
Federal revenues	57,308,616	58,600,478	57,344,917	-2.1
Total expenditures⁴	706,822,581	722,755,917	734,876,044	1.7
Current expenditures ⁵	619,290,762	633,250,938	639,951,946	1.1
Expenditures for instruction	376,060,333	384,537,560	388,218,590	1.0
Total support services expenditures	217,890,370	222,802,098	226,137,124	1.5
Student support services expenditures ⁶	35,986,987	36,798,213	38,001,389	3.3
Current expenditures per pupil	12,260	12,537	12,654	0.9
Expenditures for construction	45,576,877	46,604,280	51,298,698	10.1
Expenditures for land and existing structures	4,542,498	4,644,896	4,327,882	-6.8
Expenditures for equipment	11,178,990	11,430,989	11,719,485	2.5
Expenditures for interest on debt	18,338,477	18,751,867	19,356,101	3.2

¹ United States totals include the 50 states and the District of Columbia.

² Except current expenditures per pupil, which were presented in dollars.

³ Data have been adjusted to FY 18 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

⁴ The subcategories of total expenditures do not include expenditures for other programs (e.g., community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education).

⁵ The subcategories of current expenditures do not include food services and enterprise operations.

⁶ Expenditures for student support services are included in total support services expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 17, Final Version 2a; and FY 18, Provisional Version 1a; and *Digest of Education Statistics 2018*, retrieved January 30, 2020, from https://nces.ed.gov/programs/digest/d18/tables/dt18_106.70.asp.